

31

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1903—Wrought Iron Candlesticks \$25 the pair

Nothing that we can say here about Ovington's gifts is one-half as cogent a reason, as the sincerity of the letter of appreciation which follows infallibly in their train.

**OVINGTON'S**  
"The Gift Shop of 5th Ave."  
Fifth Avenue at 39th St.

## DANDERINE

**Stops Hair Coming Out;  
Thickens, Beautifies.**



35 cents buys a bottle of "Danderine" at any drug store. After one application you can not find a particle of dandruff or a falling hair. Besides, every hair shows new life, vigor, brightness, more color and abundance.

Powder and Perfume  
With Cuticura Talcum

An exquisitely scented, antiseptic powder. Gives quick relief to sunburned or irritated skin, overcomes heavy perspiration, and imparts a delicate, lasting fragrance, leaving the skin sweet and wholesome.

Sample Each Free by Mail. Address: "Cuticura Laboratories, Dept. 147, Malden 16, Mass." Sold everywhere. Soap, 10c. Ointment 25c and 50c. Talcum 25c.

for efficient domestic help—  
READ the "Situations Wanted" advertisements that appear every day in the Classified Advertising pages of The New York Herald.

For reliable domestic help learned from long experience that it is among readers of The New York Herald that connections are made with families where training and service are best appreciated.

THE NEW YORK HERALD

HEAVY DUTY URGED  
ON FILM IMPORTS

Independent Producers Assert Industry Is in Bad Shape in This Country.

## OTHER INTERESTS OPPOSE

Attack on the Eastman Kodak Company Is Made at Hearing.

WASHINGTON, Dec. 27.—The American people spent from \$750,000,000 to \$1,000,000,000 a year to see motion picture shows, the Senate Finance Committee was told today in the course of arguments for and against a high tariff on foreign made pictures. The investment in the industry totals about \$250,000,000 and employment is given to about 250,000 persons.

Paul M. Turner of New York, speaking for the Actors Equity Association, testified that the idea that everybody connected with the industry "made big money" was erroneous, that 96 per cent. of those engaged in making films received only "a living wage."

Mr. Turner and John Emerson, an independent producer of New York, speaking for himself and for D. W. Griffith, urged a duty on imported films of from 50 to 60 per cent. ad valorem in place of the 30 per cent. in the Fordney bill. They said the industry was in bad shape, with many studios and a large number of the 13,000 motion picture theaters over the country closed.

Declaring that only a high tariff stood between the industry and extermination, Mr. Turner declared that at this time fifty-four German made pictures were being exhibited in this country and that four or five of these had yielded to the exhibitors \$250,000. American producers cannot compete with the Germans, he said, adding that pictures which cost from \$200,000 to \$300,000 to produce in this country could be made in Germany for \$100,000 to \$120,000.

Saul F. Rogers of New York, speaking for the National Association of Motion Picture Industry, opposed the duty in the Fordney bill, urging that the present rate of three cents a foot be retained. He declared that only a few foreign films and those depicting great spectacles had been successful in this country. American producers, he testified, export films of many of their productions. He feared that a higher duty than that now proposed would bring retaliatory legislation abroad and damage the industry here.

An attack on the Eastman Kodak Company featured the hearings. Mr. Rogers, William A. de Ford of New York, counsel for the International Film Service Company, Inc.; Frederick R. Coudert of New York, counsel for Pathe Exchange, Inc.; and other witnesses charged that this company, through a monopoly of the "raw" film product, would be able to control the motion picture industry if imports were shut out. They consequently opposed the 20 per cent. ad valorem duty on "raw" films proposed in the Fordney bill.

Mr. De Ford asked the committee to investigate an agreement which he said he believed the Eastman company had made with representatives of the film laboratories. He charged that after the laboratories had opposed the proposed duty on the imported films the Eastman company bought several laboratories as a "club" to keep the others in line.

Threatened with an invasion of their field, the witness said, the representatives of the laboratories entered into a written agreement among themselves on last September 9 to use only American made films.

Daniel R. Forbes, representing the Seneca Camera Company, also attacked the Eastman company, charging that it controlled 90 per cent. of the production of rolled film. He said his company had to supply such films in order to market its product, that the Eastman company had refused to sell its films and that the proposed 30 per cent. duty on the article would make it impossible for the Seneca company to get the product abroad, thus forcing it to close up shop. He asked that such films be retained on the free list, but asked protection for cameras.

MANUFACTURER URGES  
AMERICAN VALUATION

Asserts That Foreign Shippers Make False Invoices.

Active support of the Fordney tariff and the American valuation system of tariff rates was urged by A. S. Waltzfelder, president of the National Knitted Outerwear Manufacturers Association, before members of that organization in an address last night at the Broadway Central Hotel. Mr. Waltzfelder appeared two weeks ago before the Ways and Means Committee in Washington and took up the matter of American valuation with them.

Stating that foreign shippers and exporters place false invoice values on their shipments and get goods into this country at rates far below what they should be, and consequently undersell the American manufacturers, the president of the knitted manufacturers organization said that the present system of tariff was wrong in theory and pernicious in practice.

He told the manufacturers that unless the present tariff is changed and American valuations instituted labor in this country is going to be forced to work for what he termed the "starvation wages" of Europe.

STRAWBERRY TARIFF HOLDS.  
Petition for Increased Rate From Florida Is Denied.

WASHINGTON, Dec. 27.—Increases in express rates on strawberries from Florida to points in the northeastern portion of the United States, for which application was made last September 29 have been refused by the Interstate Commerce Commission on the ground that rates are sufficiently high to insure a reasonable return to the express companies.

17 WORDS IN HIS WILL  
DISPOSING OF WATCH

Unmentioned \$10,000 Property Goes to Heirs at Law.

One of the shortest wills ever filed in the Surrogate's Court was entered yesterday by the executor of William W. Rivers, who died on December 7 in his home, 424 West 119th street. It contains only seventeen words and disposes of nothing but the testator's watch, but arranges that his son and daughter, William Clare Rivers and Mary Rivers McManus, need not give bond as executors.

The will reads: "Watch to Howard, Mame and Clara to act as executors without bond. My last will and testament." It was executed a few hours before death and the testator's property worth \$10,000 all his possessions except his watch will have to be divided among his heirs at law, according to the statutes of distribution.

INGERSOLL WATCH  
FIRM IS INSOLVENT

E. H. Childs Appointed Receiver, Assets \$2,000,000 and Liabilities \$3,000,000.

## IT IS FRIENDLY ACTION

Largest Losses Ascribed to Guaranty Given With Sale of Every Timepiece.

The watch that a million billboards, barn sides and mountain crags have proclaimed the greatest press agent the dollar ever had went into the United States District Court yesterday to tell the world how sharper than a serpent's tooth it is to have a thankless child.

It was fetched before Judge Learned Hand by its makers, who, although they did not claim it, must be considered in the light of the grandparent of the faithless dollar. The story is simple. Parents have moaned it down the ages. It found the American dollar nothing but a thing of 100 cents hidden away in mattresses, chimney flues and woolen socks. It dragged it forth into the light, even the radiolight, and (if you care to believe it) did more to make a world celebrity than Teddy Hamilton, Jay Rial, Major Burke and Dexter Fellows did for circuses.

Came hard times. Rents went kiting. Folks depended upon town clocks rather than purchased timepieces. This benevolent watch, having spent its life demonstrating to folk what a magnificent thing the dollar was, called in its extremity to the dollar. Here was a time to confound the cynics who say there is no such thing as gratitude. Here was King Lear kicking weakly and holding up painted hands in attitude of fear. Where was that dollar in whose interests those hands had worked and whose praises that once shining face had preached?

## Arraigned Before Judge Hand.

Where? Back in the old mattress; back in the sooty chimney flue; back in the ancient woolen sock. Again and again the frantic watch cried to the dollar. Vast silence! The dollar slumbered in his warm bed and his father, the watch, was arraigned—lean, lone and lorn—before Judge Hand.

To elucidate, the watch making firm of Robert H. Ingersoll & Brother has admitted itself insolvent. Bad markets weakened its finances and, at least, its inability to take up outstanding notes accomplished its downfall. It will continue to make watches so long as there is any demand for them. It will go on making good timepieces, but watches already sold. It is a friendly suit, with everybody pulling together to restore the breath of industry to the

Ingersoll factories in Waterbury, Conn. and Trenton, N. J.

The legal proceedings were instituted before Judge Hand yesterday. Zaikins & Cohen, lawyers, 49 Chambers street, represented the creditors. Charles H. Ingersoll, secretary of the corporation, admitted the insolvency and said that the company was wholly agreeable to the proceedings. The creditors named in the petition are the National City Bank, which holds Ingersoll notes for \$200,000; the Chase National Bank, which possesses a like sum in the corporation's paper, and Hathaway, Smith, Folds & Co., 45 Wall street. The latter creditor possesses \$50,000 worth of the notes.

## Assets and Liabilities.

There are, of course, other and smaller creditors. All told, the Ingersoll liabilities are placed at \$3,000,000. The assets are estimated at \$2,000,000, exclusive of good will.

The papers filed in court yesterday, according to Harry Zaikins, one of the lawyers, are merely the statutory form of the involuntary bankruptcy petition. At the local offices of the Ingersoll corporation in Irving place it was said that there was nothing to add to what Mr. Zaikins said.

"It is an utterly friendly affair," said Mr. Zaikins, "designed to rehabilitate and reorganize a corporation that has fallen upon evil days. We have very good reason to believe that the company will recover completely and resume its wonted lustiness of activity and profit. On May 3 the conduct of the business was taken over by the creditors' committee."

"The greatest financial losses of the company were due to its guaranty. It guarantees every watch it manufactures. During the war it was totally impossible to put into these watches materials as good as the company desired to use. Naturally there are more repairs to be made to watches manufactured during the war. The company made good and will continue to make good. All it needs is a breathing spell."

Judge Hand appointed Edward H. Childs receiver. His bond was fixed at \$25,000.

MONTE CARLO LEGACY  
DROPS MANY MILLIONS

American Shoemaker's Fortune Dwindles Seriously.

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As is usual, the story of Patrick Curran, a shoe factory employee of Haverhill, Mass., having inherited a fortune of 10,000,000 francs from the estate of his uncle, Major E. J. Curley of Maine, Major Curley's fortune, which amounted to less than 1,000,000 francs, was divided among eight nephews and nieces.

The Major had lived long in France and did not see any of his relatives except Edmund J. Curley, a member of the "Travelers' Club" in Paris. Major Curley was 96 years old, of Irish extraction and never had become a naturalized American. He made his fortune from whisky and spent much of it in good living. After his brother's death he helped his American nephews and nieces. The Bankers' Trust Company of New York is named as executor.

DOUR FACES SADDEN  
RECTOR OF TRINITY

Old Time Fireside Teaching and Renewal of Religious Faith His Remedy.

The new rector of Trinity Church, the Rev. Caleb R. Stetson, is by no means a long faced prophet of calamity. He has, in fact, a round face and a twinkling eye and might not object to being called a jolly sort of man. Naturally he wishes that everybody else might be happy. But instead he sees a great many persons going through the motions of happiness with a dissatisfied look on their faces that proves they're not really having a good time at all.

Mr. Stetson's remarks on this subject in his first sermon at Trinity on Sunday were so widely commented upon that THE NEW YORK HERALD asked him yesterday if he would not develop the theme a little further.

"Well," he said, "what I had in mind was that with the simplicity of our American life there seems to have passed something that all of us would give a good deal to have restored. Education does not seem to be doing it for us. We are taught the things that help toward material success, which is appropriate, of course, but what is being done to make the boy or girl a spiritual success? What of cultivation (if the inward resources of the mind and soul) which in the long run give the most satisfaction?"

## Teaching Honesty in Schools.

"The other day I read with satisfaction the published remarks of some one—I wish I could recall his name—who said that common honesty should be more commonly taught in the public schools. That is fine, but there is more to it than that."

"The generation to which I belong owes more than we realize perhaps to the simple teachings and object lessons that we had in the old fashioned home. The next generation will profit less by this, to the extent to which the old fashioned home and its old fashioned teachings have disappeared."

"Is it not true that apartment house life and the distractions of the big city have tended to destroy the home as we know it? The young folk seek outside the home for the pleasures they used to find there, and this is natural enough when you note that their parents are doing the same thing. And in this running about they acquire a sophistication that disarms away the capacity for real enjoyment."

"It is the fashion among young persons today to take nothing seriously, or at least to pretend that they do not. A while ago I heard the opera 'Le Boheime.' It is an old opera and of course has its absurdities. But it was well done on this occasion and the last scene was really very affecting."

"As we left the theater, under the spell of the moment, I heard a young woman—she was just out of college—exclaim: 'Did you ever see anything

funnier in your life? I nearly laughed myself sick.' I mention this only because she seemed to be a fairly typical young woman of today."

## Decreed Life Devoted to Jazz.

"Take dancing. I am not opposed to it. We had it in our parish house in Washington and had jazz music, too. But why make a cult of it? What is there about jazz that one should devote one's life to it?"

"Do we not see an endless search for amusement by persons with no capacity for self amusement, no solidity of character? If young men and women had the inward light what fun could they get out of going down to Greenwich Village and dressing and acting like toughs and calling it 'slumming' or 'sociological study'?"

"Mind you, I am not looking at the thing pessimistically. I am not saying there is real harm in these things. They may represent merely a passing phase in the disturbance of society caused by the war. But I am trying to indicate what I mean when I say that I don't see much real happiness on the faces of men and women whom I pass in the street."

Mr. Stetson's remedy is a renewal of religious faith, the teachings of the home fireside.

"People will find in the future as they found in the past that it brings the true happiness," he said. "It is fundamental and the world will swing back to it."

ALIEN PROPERTY HEAD  
STANDS BY PREDECESSOR

Asks That Westinghouse Suit Be Dismissed

WASHINGTON, Dec. 27.—Thomas W. Miller, Alien Property Custodian, does not intend "to go back on any acts of the previous administration" of that office, according to an answer filed by him in the District Supreme Court today to a petition for an injunction by the Westinghouse Lamp Company of Pittsburgh regarding patents on an improved incandescent light.

Mr. Miller asks that the petition be dismissed, and states that the records of his office show that at the time of the seizure the patents were the property of Anton Lederer, an Austrian inventor, who was declared to be an alien enemy.

The Westinghouse petition alleges the patents were sold to the Chemical Foundation Company, Inc., of New York for \$250,000, that they were transferred by Lederer to the company prior to the war, but through delay the final transfer was not in effect until after the signing of the armistice.

## TYPHOID SUITS START SOON.

Seneca Falls Man to Be Heard Beginning January 16.

ROCHESTER, Dec. 27.—The first of a series of suits against the Gould Manufacturing Company and the Seneca Water Company, growing out of the recent typhoid epidemic at Seneca Falls, is scheduled for January 16 in the Supreme Court here, it became known here today.

The complainant is K. H. Bartlett of Seneca Falls. Representative Gould of the Thirty-sixth Congressional District is a member of the first named defendant company.

Why Not Profit From  
Others' Experience?

It is hard to learn to do this, but when so many men of great wealth declare that putting regular earnings out at interest with no loss of principal, if persisted in, leads to independence and riches, why not try it?

It is easier to earn money than to keep it.

For 30 years we have been providing the means for keeping it and making it profitable, and are proud of our record.

Why not let us help you and introduce you to the Guaranteed First Mortgage which we have made the premier security for prudent people.

**Bond & Mortgage Guarantee Co.**  
Capital and Surplus \$12,000,000.

176 Broadway, New York.  
137 West 125th St., New York.  
370 East 149th St., New York.

175 Remsen St., Brooklyn.  
350 Fulton St., Jamaica.  
Bridge Plaza North, L. I. City.



## Charming Hats

For the Southern Trip

\$7.95 \$16.50

The Southern trip follows close upon Christmas, and with it, of course the early Spring hats! Those in our collection are particularly new and refreshing—and particularly becoming.

**For the Traveler** Small close shapes, with great chowof ribbon (sketched at right) or graceful feather ornaments. Such hats are just the thing for immediate town wear as well as for the trip.

**For the South** Wide brimmed hats in brilliant colors with a single flower of harmonious hue, (sketched at left). Or simpler, gay colored hats for sports. The latter are the kind that add a lively touch to the Winter costume for the coming months. Prices are moderate throughout.

FOURTH FLOOR

## Wool or Silk

The new sports hose are so bewildering in their variety, so lovely in their colors, that they present an almost irresistible display. Soft wool in brilliant checks or stripes; shot silk in black and white, and unusual clocked designs.

## Velvet Cuffs

Delightfully festive gloves in themselves, fashioned in soft suede. But it is the cuffs that lay claim to distinction. They are faced with black velvet, and exquisitely embroidered with flowers.

## You Plan to Motor

Then you must surely have one of the new motor veils! They fit gracefully over the small hat and lend a becoming softness of line. Grey, black or tan.

GROUND FLOOR

**Lord & Taylor**  
FIFTH AVENUE

FIFTH AVENUE  
AT 42nd STREET

SITUATED at the center of a great commercial district, the Fifth Avenue Office of the Bankers Trust Company offers complete commercial banking and trust service.

The officers in charge—easily accessible—would welcome an opportunity to discuss the financial needs of those in the neighborhood.

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16 Wall Street

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at 42nd Street

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UNITED STATES DISTRICT COURT,  
SOUTHERN DISTRICT OF NEW YORK.

At the suit of the United States demanding forfeiture thereof under the provisions of the National Prohibition Act of October 28, 1919, I have seized and held a quantity of intoxicating liquors, conveyances, containers and utensils heretofore seized by the National Prohibition Director within the Southern District of New York from on or about February 16, 1920, to December 2, 1921, and the details for which are set forth in the schedule annexed to the original libel filed in the offices of the Clerk of the United States District Court for the Southern District of New York on December 19, 1921. Notice is hereby given that the cause is appointed for trial in the United States Court and Post Office Building, Manhattan, New York, on January 13, 1922, at the opening of Court. All persons are notified then and there to appear and defend their interest, if any, in said goods. All not appearing will be defaulted.

Dated: December 21, 1921.

WILLIAM C. HECHT,  
United States Marshal.

WILLIAM HAYWARD,  
United States Attorney.

The above is published pursuant to an Order of the United States District Court of the Southern District of New York, filed in the Office of the Clerk of said Court on the 22nd day of December, 1921.